

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[Where the data of the Return of Income in Form ITR-1(SAHA), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7
filed and verified]
(Please see Rule 12 of the Income-tax Rules, 1962)

Assessment
Year
2024-25

PAN BJUPA7448E

Name RAMASAMY ARUMUGAM

Address 4/408 , KANCHAMALAIYUR, EDANGANASALAI, SALEM , SALEM , Tamil Nadu, INDIA, 637502

Status Individual

Form Number

ITR-3

Filed u/s 139(1)- On or Before due date

e-Filing Acknowledgement Number

517582881270924

Taxable Income and Tax Details

Current Year business loss, if any	1	0
Total Income	2	6,23,260
Book Profit under MAT, where applicable	3	0
Adjusted Total Income under AMT, where applicable	4	0
Net tax payable	5	0
Interest and Fee Payable	6	0
Total tax, interest and Fee payable	7	0
Taxes Paid	8	46,711
(+) Tax Payable /(-) Refundable (7-8)	9	(-) 46,710

Accreted Income and Tax Detail

Accreted Income as per section 115TD	10	0
Additional Tax payable u/s 115TD	11	0
Interest payable u/s 115TE	12	0
Additional Tax and interest payable	13	0
Tax and interest paid	14	0
(+) Tax Payable /(-) Refundable (13-14)	15	(+) 0

This return has been digitally signed by RAMASAMY ARUMUGAM in the capacity of
Self having PAN BJUPA7448E from IP address 223.185.21.16 on 27-Sep-2024
17:46:46 DSC SI.No & Issuer 8121808 & 7581181385043080665CN=PantaSign Sub CA for DSC
2022,OU=Certifying Authority,O=Pantagon Sign Securities Pvt. Ltd.,C=IN

System Generated

Barcode/QR Code



BJUPA7448E03517582881270924b45b54f443e06a9dc1feaf0e12efc07ff4513be1

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

BJUPA 7448 E / SLM II (1) / 2024 - 25

R ARUMUGAM

SRIRAM TEX

Wholesale Saree Manufacturer,

4/408, Kanchamalaiyur,

Edanganasalai - 637502

TRADING AND PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31.03.2024

	Rs		Rs
To Opening Stock	2,74,611	By <u>SALES:</u>	
		Sarees	4,71,33,100
<u>PURCHASES:</u>		Raw Silk	39,85,400
Yarn	1,45,04,755		
Raw Silk	1,22,98,932		
Jari	13,33,776		
Sarees	2,83,67,778		
		Closing Stock	84,13,211
Weaving	7,21,064		
Warping	4,22,300		
Gross Profit	16,08,495		
	<u>5,95,31,711</u>		<u>5,95,31,711</u>
To Salary	4,80,000	By Gross Profit	16,08,495
Bank Interest	98,887		
Bank Charges	3,480		
Electricity	23,310		
Depreciation	1,17,010		
Machinery Maintenance	29,310		
Vehicle Insurance	9,521		
Vehicle Maintenance	1,713		
Office Expenses	17,719		
GST Expenses	57,280		
Packing	25,960		
Traveling	90,413		
Telephone	8,884		
Accounting Fees	17,000		
Printing & Stationery	6,971		
Refreshments	11,465		
Rounded Off	13		
Net Profit	6,09,559		
	<u>16,08,495</u>		<u>16,08,495</u>

V. Banusekaran & Associates

FRN : 027273S

17/9, Panduranga Vittal Street,

Gugai, Salem-636 006.

BJUPA 7448 E / SLM II (1) / 2024 - 25

R ARUMUGAM

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Wholesale Saree Manufacturer,

4/408, Kanchamalaiyur,

Edanganasalai - 637502

BALANCE SHEET AS ON 31.03.2024

Capital Account of
R. ARUMUGAM

31,88,180

FIXED ASSETS

Car 5,88,027

Land Account 7,81,230

Computer 52,960

Kotak Mahendra Pvt Ltd,
- Car Loan

1,87,793

CURRENT ASSETS

Creditors 1,38,45,076

Closing Stock 84,13,211

Debtors 63,99,520

Cash 6,41,180



V. Banusekaran & Associates
FRN : 027273S
17/9, Panduranga Vittal Street,
Gugai, Salem-636 006.

City Union Bank 86,141

Indian Bank 403

State Bank of India 556

Tamilnadu Grama Bank 5,193

GST Account 2,52,628

1,72,21,049

1,72,21,049

Depreciation Statement

Particulars	Opening WDV	Addition	Deletion	Gross Block	Rate of Dep	Amount of Dep	Closing WDV
Car	6,91,797	----	----	6,91,797	15%	1,03,770	5,88,027
Computer	----	66,200	----	66,200	20%	13,240	52,960
Total				7,57,997		1,17,010	6,40,987

INCOME FROM OTHER SOURCES

1. Interest from Indian Overseas Bank SB Account 286
2. Interest from Tamilnadu Grama Bank SB Account 161
3. Interest from SBI Savings Account 15

462

R ARUMUGAM

SRIRAM TEX

Wholesale Saree Manufacturer,
4/408, Kanchamalaiyur,
Edanganasalai - 637502

LF: 3

CAPITAL ACCOUNT OF R. ARUMUGAM

01.04.2023	Credit	Opening Balance	30,68,738	
01.11.2023	Credit	Income Tax Refund for AY - 23-24	1,060	
31.03.2024	Debit	Loss on sale of Tractor		3,53,000
31.03.2024	Debit	TDS during the year		46,711
31.03.2024	Credit	Interest from Savings Account	462	
31.03.2024	Debit	Drawings made during the year		1,53,366
31.03.2024	Credit	Gas LPG Subsidy	438	
31.03.2024	Credit	Agircultural Income	61,000	
31.03.2024	Credit	Net profit earned during the year	6,09,559	
			<u>37,41,257</u>	<u>5,53,077</u>
Closing Balance			<u>31,88,180</u>	

TOTAL INCOME

1. Business Income	6,09,559
2. Other Sources	462
Gross Total Income	<u>6,10,021</u>
Add: Disallowed Depreciation	13,240
Total Income	<u><u>6,23,261</u></u>

TAX COMPUTATION:

Tax on Rs.6,23,261 (or) Rs.6,23,300	20,376
Less: Rebate U/s 87-A	<u>20,376</u>
Tax due	- NIL -
Less: TDS as per Form 26 AS	46,711
Excess deducted refundable	<u><u>46,711</u></u>

V. Banusekaran & Associates
FRN : 027273S
17/9, Panduranga Vittal Street,
Gugai, Salem-636 006.

FORM 3CB [See rule 6G(1)(b)]

Audit report under section 44AB of the Income-tax Act, 1961, in the case of a person referred to in clause (b) of sub-rule (1) of rule 6G

1. We have examined the **balance sheet** as on 31st March 2024, and the **Profit and loss account** for the period beginning from **01-Apr-2023** to ending on **31-Mar-2024** attached herewith, of

Name

RAMASAMY ARUMUGAM

Address

4/408, KANCHAMALAIYUR, SALEM, Edanganasalai B.O,
EDANGANASALAI, 29-Tamil Nadu, 91-India, Pincode -
637502

PAN

BJUPA7448E

Aadhaar Number of the assessee, if available

387501604125

2. We certify that the balance sheet and the **Profit and loss account** are in agreement with the books of account maintained at the head office at **SALEM** and **0** branches.
3. a. We report the following observations/comments/discrepancies/inconsistencies if any:
- b. Subject to above,-
- A. We have obtained all the information and explanations which, to the best of **Our** knowledge and belief, were necessary for the purposes of the audit.
- B. In **Our** opinion, proper books of account have been kept by the head office and branches of the assessee so far as appears from **Our** examination of the books.
- C. In **Our** opinion and to the best of **Our** information and according to the explanations given to **Us** the said accounts, read with notes thereon, if any, give a true and fair view:-
- i. In the case of the balance sheet, of the state of the affairs of the assessee as at 31st March 2024; and
- ii. In the case of the **Profit and loss account**, of the **Profit** of the assessee for the year ended on that date.
4. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.
5. In **Our** opinion and to the best of **Our** information and according to the explanations given to **Us**, the particulars given in the said Form No. 3CD are true and correct, subject to the following observations/qualifications, if any:

Sl. No.

Qualification Type

Observations/Qualifications

No records added

Accountant Details

V. Banusekaran & Associates

FRN : 027273S

17/9, Panduranga Vittal Street,
Gugai, Salem-636 006.

V BANU SEKARAN

Name

Membership Number

020194

FRN(Firm Registration Number)

027273S

Address

17 /9, PANDURANGA VITTAL ST, GUGAI, SALEM, Gugai S.O
, Salem, SALEM, 29-Tamil Nadu, 91-India, Pincode - 636006

UDIN: 24020194BKCPEG4984

Date of signing Tax Audit Report

27-Sep-2024

Place

SALEM

Date

27-Sep-2024